IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.	:	10/054,151	Confirmation No.	6475
Applicant(s)	:	Charles M. LaMotta, et al.		
Filed	:	Jan. 22, 2002		
Group Art Unit	:	3627		
Examiner	:	Ronald Laneau		
Title	:	SYSTEM AND METHOD OF CALCULATING SALES TAX BASED UPON GEOGRAPHIC REGION		
Atty. Docket No.	:	1729a/SPRI.90846a		
Customer No.	:	32423		

<u>**VIA EFS (02/05/2007)**</u>

Mail Stop Appeal Brief-Patents
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

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APPLICANTS' APPEAL BRIEF

</div>

Dear Sir:

This is an Appeal from the Final Rejection dated Sept. 6, 2006, rejecting claims 1,

5, and 9-18. These claims having been at least twice rejected. Applicants filed a Notice of

Appeal (on December 6, 2006) within the time period provided under § 1.134. The notice was

accompanied by the fee set forth in 37 C.F.R. § 41.20(b)(1). Applicants do hereby submit this

brief within the two-month deadline of February 6, 2007, along with an authorization to charge

the $500 fee set forth in § 41.20(b)(2) from Deposit Account 21-0765.

Contents follow.

Contents

I.   REAL PARTY IN INTEREST

The real party in interest is SPRINT COMMUNICATIONS COMPANY L.P., a limited

partnership duly organized and existing under the laws of the State of Delaware, United States of

America. The mailing address for purposes of this Appeal is 6391 Sprint Parkway, Overland

Park, Kansas 66251-2100, "attention Steve Funk or Sally Werts."

II.   RELATED APPEALS AND INTERFERENCES

None.

III.   STATUS OF CLAIMS

Claims 1, 5, and 9-18 are the subject of this appeal. Claims 2-4, 6-8 and 19-21 have been

cancelled from the originally filed claims.

IV.   STATUS OF AMENDMENTS

No after-final amendments have been submitted.

V.   SUMMARY OF CLAIMED SUBJECT MATTER

Of claims 1, 5, and 9-18, claims 1, 5, 11, 16 and 18 are independent. The present

invention is defined by the claims, but summarily, embodiments of the invention are directed to

methods, systems and computer media for determining a tax associated with an Internet

transaction. An origination address is entered and an address identifier is generated. *See*

Specification, pg. 68, ll. 1-8. Once the address identifier is determined, address-geographic

region (AGR) cross-reference table 2602 associates addresses with respective geographic

regions. *Id.,* pg. 68, 10-12. A similar process is used to determine an address identifier and

geographical identifier for the destination address. Geographic region/tax district (GRTD) table

2702 is provided that associates geographic regions with tax districts. *Id.,* pg. 69, ll. 15-24 and

pg. 70, ll. 1-6. Once both are determined, the tax districts of the origination and destination

addresses are compared and common tax districts are identified. *Id.,* pg. 70, ll. 7-23. Finally, tax

table 2802, showing a plurality of tax districts and rates, is provided so that the appropriate tax rate is used in calculating the total tax due. *Id.*, pg. 71, ll. 3-12.

A.   Claim 1

Claim 1 is directed to a method for determining a tax on an Internet transaction. The method requires determination of a destination address and an origination address. Address-geographical-region (AGR) table 2602 is utilized that associates the destination and origination addresses with one or more geographic regions, respectively. Geographic-region/tax-district (GRTD) table 2702 associates one or more geographic regions with one or more tax districts with each address. The tax districts of the destination and origin are compared so that the geographic areas that the addresses have in common can be identified. An appropriate tax rate is determined using tax table 2802 and computation of the transaction's total tax is based upon that rate.

B.   Claim 5

Claim 5 is directed to a method for determining the tax on an Internet transaction. The method involves determining a destination address and an origination address. Address table 2502 is utilized that associates the destination and origination addresses with respective address-identification values. After providing address-geographic-region (AGR) table 2602 that associates address-identification values with geographic-region-identification values, at least one geographic-region-identification value associated with each address is determined. Geographic-region/tax-district (GRTD) table 2702 is provided that associates the geographic-region-identification values with at least one tax-district-identification value. Based on GRTD table 2702, a tax applicable to each determined tax-district-identification value is calculated using tax table 2802 and the tax associated with the Internet transaction is computed.

C.   Claim 11

Claim 11 is directed to a computer system for determining a tax associated with an Internet transaction. The system employs a geographic-region component which determines one or more geographic regions associated with the destination and origination addresses. The geographic-region component includes address-geographic-region (AGR) table 2602 that associates the destination address with one or more geographic regions and the origination address with one or more geographic regions. The system also employs a tax-district component that determines one or more tax districts associated with the one or more predetermined geographic regions. The tax-district component includes geographic/tax-district (GRTD) table 2702 that associates the one or more predetermined geographic regions of the destination and origination addresses with one or more tax districts, respectively. Finally, the system includes tax table 2802 which determines taxes associated with the one or more predetermined tax districts.

D.   Claim 16

Claim 16 is directed to a computer-readable medium containing a data structure for storing information associated with the computation of a tax associated with an Internet transaction. The data structure includes address-geographic-region (AGR) table 2602. Within a record of that table, a value associated with one or more addresses is included, and one or more values associated with geographic regions of that address or those addresses. The data structure also includes geographic-region/tax-district (GRTD) table 2702. Within a record of that table, a value representing at least one geographic region, and one or more values representing tax districts associated with the at least one geographic region are included. The data structure

further includes tax table 2802, which includes at least one record containing a value associated with a tax district, and an appropriate tax computation for that tax district.

E.   Claim 18

Claim 18 is directed to a computer-readable medium containing a method for determining a tax associated with an Internet transaction. The method requires determining a destination address and an origination address. Address-geographical-region (AGR) table 2602 is provided that associates the destination address and origination address with one or more respective geographic regions. Based on AGR table 2602, one or more geographic regions associated with the destination address is determined, as is one or more geographic regions associated with the origination address. The method utilizes geographic-region/tax-district (GRTD) table 2702 that associates the one or more geographic regions of the destination and origination addresses with one or more tax districts, respectively. Based on GRTD table 2702, one or more tax districts associated with the one or more geographic regions of the destination address and the origination address are determined. The method further employs a comparison of the tax district(s) of the destination address to tax district(s) of the origination address. A set of geographic areas that the destination address and the origination address have in common is identified and a tax rate is determined based on the set of identified geographic areas in common. Based upon the determined tax rate and tax table 2802, the tax associated with the Internet transaction is computed.

VI.   GROUNDS OF REJECTIONS TO BE REVIEWED ON APPEAL

The following recites each ground of rejection presented herein for review by the Board:

1. Whether claims 1, 5, and 9-18 are anticipated by Sullivan (US 2003/0093320) under 35 U.S.C. § 102(e).

VII.   ARGUMENT

A.   Rejection under 35 U.S.C. 102(e) over Printed Publication 2003/0093320.
The office has failed to meet its burden for anticipation by Sullivan (2003/0093320).

Applicants respectfully submit that every feature of independent claims 1, 5, 11, 16, and 18 is not disclosed by *Sullivan* either expressly or inherently. MPEP § 2131 In particular, at least four claimed features are not disclosed in *Sullivan*.

1.   *Sullivan does not disclose the feature of address-geographic region (AGR) table 2602 as presently claimed.*

The present Application claims address-geographic region (AGR) table 2602 in two levels of detail. In broader terms, the methods, systems and media as claimed provide "an address-geographical-region (AGR) table that associates said destination address with one or more geographic regions and said origination address with one or more geographic regions." In certain embodiments, this is explicitly accomplished by associating addresses with a geographic-region identifier. *Specification*, pg. 69, ll. 15-22. In more narrowly claimed embodiments, after establishment of an address table which includes address-identification values, AGR table 2602 "associates said address-identification value of said destination address with a geographic-region-identification value and said address-identification value of said origination address with a geographic-region-identification value." *Id.*, pg. 69, ll. 15-22. Figures 3D-5B of *Sullivan* cited in the Office Action dated Sept. 6, 2006, pg. 2, as providing the function of AGR table 2602 in the present invention does not anticipate such claims. Figs. 3D-5B of *Sullivan* are reproduced below in the evidence appendix. According to ¶¶ [0072]-[0076] of *Sullivan*, these configuration table and databases do not provide the same features as the claimed embodiments of the present Application. Figs. 3D-3F are registration tables for the purchaser to determine taxing rules, such as those based on broad categories (e.g., tax all cities) or specific commodities. Figs. 4A-4B

illustrate complete transaction records. The tables referenced in Figs. 5A-5D reflect exempted

transactions. However, AGR table 2602 of the present Application is claimed with sufficient

specificity that *Sullivan* cannot anticipate its use. The tables of *Sullivan* do not associate an

address with a geographic region as do the claimed embodiments of the present Application.

The same tables do not disclose further intermediary steps of assigning address-identification

values and geographic-region identifiers, the function of which will be discussed further below.

> 2. *Sullivan does not anticipate the feature of geographic-region/tax-district*
> *(GRTD) table 2702 as presently claimed.*

The Examiner also has cited the series of configuration and transaction interfaces

as anticipating geographic-region/tax-district (GRTD) table 2702. This combination of features

from Sullivan provides neither an equivalent function nor an equivalent structure. In its broadest

claimed embodiment, GRTD table 2702 "associates said one or more geographic regions of said

destination address with one or more tax districts and said one or more geographic regions of

said origination address with one or more tax districts." As with AGR table 2602, GRTD table

2702 has more specific embodiments claimed as part of which specific reference is made to a

geographic-identifier value. See *Specification*, pg. 69, ll. 19-22. The referenced tables do not

expressly or inherently provide such a feature when viewing the figures or when referencing the

portion of *Sullivan's* Specification that describe the figures. The assignment of at least one

applicable tax location code is based solely on analysis of the address, details of which are not

disclosed, as seen in *Sullivan* ¶ 0048.

> 3. *Sullivan does not disclose an address-identification value.*

In claimed embodiments of the present Application, an address-identification

value is employed. As referenced in the Specification of the Application, this is to simplify

lookup procedures. When an address-identification value is used, the same value can be provided for different addresses. See *Specification*, pg. 68, ll. 2-6. *Sullivan* does not disclose the use of an address-identification value or assignment of a similar scheme. Rather, what is disclosed is analysis of the address in terms of street, city, state/province or zip code information. See *Sullivan*, ¶ 0048. *Sullivan* does not teach expressly or inherently the use of an identification value to simply that analysis. An example of redundancy in this analysis would be the case of apartments in a single complex that are assigned differing street numbers. Use of a single address-identification value would simplify the lookup process by allowing hundreds or thousands of distinct addresses to share a common address-identification value for taxation purposes.

4.   *Sullivan does not disclose predetermined geographic regions*

Certain claimed embodiments of the present Application also employ "predetermined geographic regions" for use in GRTD table 2702. While the configuration table of Fig. 3D of *Sullivan* is referenced by the Examiner as anticipating this feature (see Office Action, pg. 2 and evidence appendix), *Sullivan's* table simply allows a user to select taxing options for states and municipalities. There is no indication from *Sullivan*, explicit or otherwise, that a predetermined geographic region is associated with the address once the analysis of Address Manager 270 is complete.

The argument of subheading (A) above relates to various claims, as provided below.

a.   *Claims 1 and 18*

Claim 1 recites a method that employs, among other features, address-geographic region (AGR) table 2602, geographic-region/tax-district (GRTD) table 2702 and assigns

geographic regions. Claim 18 recites computer-readable media that utilize the same features. The Office Action of Sept. 6, 2006, states in pages 2-3 that these features are taught by *Sullivan* in Figs. 3D-5B. Applicants respectfully traverse this rejection.

      b.   *Claim 5*

Claim 5 recites a method that utilizes, among other features, AGR table 2602 and GRTD table 2702 that further employ address-identification values. The Office Action of Sept. 6, 2006, states in pages 2-3 that the features of AGR table 2602 and GRTD table 2702 are taught by *Sullivan* in Figs. 3D-5B. Applicants respectfully traverse this rejection. The Office Action does not separately address the utilization of address-identification values, which Applicants respectfully submit is not disclosed by the reference.

      c.   *Claim 11*

Claim 11 recites a computer system that employs, among other features, AGR table 2602 and GRTD table 2702. The table further utilize predetermined geographic regions. The Office Action of Sept. 6, 2006, states in pages 2-3 that all three features are taught by *Sullivan* in Figs. 3D-5B. Applicants respectfully traverse this rejection.

      d.   *Claim 16*

Claim 16 recites to data structures that utilize AGR table 2602 and GRTD table 2702. The Office Action of Sept. 6, 2006, states in pages 2-3 that these features are taught by *Sullivan* in Figs. 3D-5B. As the reference fails to disclose any of the intermediary values included within the data structure, address-identification values or geographic-region identifiers, Applicants respectfully traverse this rejection.

The allowability of the above independent claims should place all other dependent claims in position for allowance, at least based upon such dependency. However dependent claims with further features that are not disclosed by *Sullivan* are listed below.

      e.   *Claim 17*

Dependent claim 17 recites "computer readable medium as recited in claim 16, wherein said data structure further comprises an address table including a record having address information, and an address-identification value associated therewith." This feature is described in the *Specification*, pg. 68, ll. 2-6. Because *Sullivan* does not employ or disclose an address-identification value, all of the features of claim 17 are not anticipated by the reference.

For at least the reasons listed above, claims 1, 5, 11, and 16-18 are believed to be in condition for allowance, as are claims 9, 10, and 12-15 at least by virtue of their dependence upon allowable independent claims.

                          Respectfully submitted,

                          /Jesse J. Camacho/

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Attorney Docket No. 1729a/SPRI.90846a

Appendices follow.

VIII. CLAIMS APPENDIX

1.   (previously presented)   A method in a computing environment for
determining a tax associated with an Internet transaction, the method comprising:

determining a destination address;

determining an origination address;

providing an address-geographical-region (AGR) table that associates said
destination address with one or more geographic regions and said origination
address with one or more geographic regions;

based on said AGR table, determining one or more geographic regions
associated with said destination address and one or more geographic regions
associated with said origination address;

providing a geographic-region/tax-district (GRTD) table that associates
said one or more geographic regions of said destination address with one or more
tax districts and said one or more geographic regions of said origination address
with one or more tax districts;

based on said GRTD table, determining one or more tax districts
associated with said one or more geographic regions of said destination address
and one or more tax districts associated with said one or more geographic regions
of said origination address;

comparing said one or more tax districts of said destination address to said
one or more tax districts of said origination address;

identifying a set of geographic areas that said destination address and said
origination address have in common;

determining a tax rate based on said set of identified geographic areas; and

computing the tax associated with the Internet transaction based upon the determined tax rate.

2-4.   (canceled)

5.   (previously presented)   A method in a computing environment for determining a tax associated with an Internet transaction, the method comprising:

determining a destination address;

determining an origination address;

providing an address table that associates said destination address with an address-identification value and said origination address with an address-identification value;

based on said address table, determining an address-identification value associated with said destination address and said origination address

providing an address-geographic-region (AGR) table that associates said address-identification value of said destination address with a geographic-region-identification value and said address-identification value of said origination address with a geographic-region-identification value;

based on said AGR table, determining at least one geographic-region-identification value associated with said address-identification value of said destination address and at least one geographic-region-identification value associated with said address-identification value of said origination address;

providing a geographic-region/tax-district (GRTD) table that associates said geographic-region-identification value of said address-identification value of said destination address with at least one tax-district-identification value and said geographic-region-identification value of said address-identification value of said destination address with at least one tax-district-identification value;

based on said GRTD, determining at least one tax-district-identification value associated with said geographic-region-identification value of said address-identification value of said destination address and at least one tax-district-identification value associated with said geographic-region-identification value of said address-identification value of said destination address;

determining a tax applicable to each determined tax-district-identification value; and

computing the tax associated with the Internet transaction based upon the determined tax(es).

6-8.   (canceled)

9.   (previously presented)   The method as recited in claim 5, further comprising:

comparing said at least one tax-district-identification value of said destination address with said at least one tax-district-identification value of said origination address, and

determining which tax-district-identification value(s) of said destination address and said origination address overlap.

10.   (previously presented)   The method as recited in claim 5, further comprising providing a tax table to determine an appropriate tax rate associated with each determined tax-district-identification value.

11.   (previously presented)   A computer system for determining a tax associated with an Internet transaction, the computer system comprising:

a geographic-region component which determines one or more geographic regions associated with one of a destination address and an origination address, wherein said geographic-region component includes an address-geographic-region (AGR) table that associates said destination address with one or more geographic regions and said origination address with one or more geographic regions;

a tax-district component that determines one or more tax districts associated with the one or more predetermined geographic regions, wherein said tax-district component includes a geographic/tax-district (GRTD) table that associates said one or more predetermined geographic regions of said destination address with one or more tax districts and said one or more predetermined geographic regions of said origination address with one or more tax districts; and

a tax component which determines taxes associated with the one or more predetermined tax districts.

12.   (previously presented)   The computer system as recited in claim 11, wherein said geographic-region component includes a table for determining geographic-region-identification values.

13.   (previously presented)   The computer system as recited in claim 11, wherein said tax-district component includes a table for determining tax-district-identification values.

14.   (original) The computer system as recited in claim 11, wherein said tax component includes a table for determining the tax rates associated with the predetermined tax districts.

15.   (previously presented)   The computer system as recited in claim 11, further comprising a comparing component which determines which tax districts of said destination address and said origination address overlap.

16.   (previously presented)   A computer readable medium containing a data structure for storing information associated with the computation of a tax associated with an Internet transaction, wherein said data structure comprises:

an address-geographic-region (AGR) table including within a record a value associated with one or more addresses, and one or more values associated with geographic regions of said one or more addresses;

a geographic-region/tax-district (GRTD) table including within a record a value representing at least one geographic region, and one or more values representing tax districts associated with said at least one geographic region; and

a tax table including a record containing a value associated with a tax district, and an appropriate tax computation for said tax district.

17. (previously presented) The computer readable medium as recited in claim 16, wherein said data structure further comprises an address table including a record having address information, and an address-identification value associated therewith.

18. (previously presented) A computer readable medium containing a method for determining a tax associated with an Internet transaction, wherein the method comprises:

determining a destination address;

determining an origination address;

providing an address-geographical-region (AGR) table that associates said destination address with one or more geographic regions and said origination address with one or more geographic regions;

based on said AGR table, determining one or more geographic regions associated with said destination address and one or more geographic regions associated with said origination address;

providing a geographic-region/tax-district (GRTD) table that associates said one or more geographic regions of said destination address with one or more tax districts and said one or more geographic regions of said origination address with one or more tax districts;

based on said GRTD table, determining one or more tax districts associated with said one or more geographic regions of said destination address and one or more tax districts associated with said one or more geographic regions of said origination address;

comparing said one or more tax districts of said destination address to said one or more tax districts of said origination address;

identifying a set of geographic areas that said destination address and said origination address have in common;

determining a tax rate based on said set of identified geographic areas; and

computing the tax associated with the Internet transaction based upon the determined tax rate.
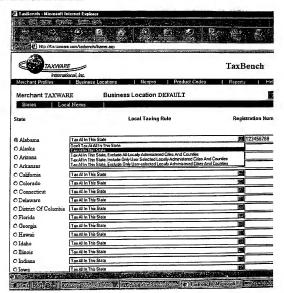
19-21. (canceled)

IX.   EVIDENCE APPENDIX

Fig. 3D

Sullivan's FIG. 3D.

Fig. 3E

Sullivan's FIG. 3E.

Fig. 3F

Sullivan's FIG. 3F.

Fig. 4A

223

PURCHASER IDENTIFIER 254	PURCHASER NAME 306	PURCHASER EXEMPTION NUMBER 252	PURCHASER MAILING ADDRESS 328	PURCHASER BILLING ADDRESS 330	PURCHASER NUMBER 263	COMMODITY CODE 218	COMMODITY CATEGORY 219	COMMODITY DESCRIPTION 215	PURCHASER LOCATION 227	PURCHASER ACTIVITY 266	PURCHASER DIVISION IDENTIFIER 291	PURCHASER ENTITY IDENTIFIER 224	TAX JURISDICTION IDENTIFIER 220A	ADMINISTRATION CODE 226S	SHIP TO LOCATION 245	BOUNCING INDICATOR 25N
88799101112	KJK, INC.	N	27 Congress St., Salem, MA, 01047	Y	978-555-1015	00881										
847841101112	KJK, INC.	N	27 Congress St., Salem, MA, 01047	Y	978-555-1212	00982							77777777	77777777		
587699102224	RJK, INC.	N	P.O. Box 2900, Boston, MA, 02219	Y	812-555-1212	05852										
887895132240	PGH, L.L.C.	05A 874992	1 Main St., St. Paul, MN, 55003	99 Shire St., St. Paul, MN 55007	651-399-1212	05107										

Fig. 4B

298

COMMODITY CODE 218	CURRENT TAX RATE 308	TAX JURISDICTION 220A	COMMODITY DESCRIPTION 215	EXEMPTION INDICATOR 244	SECONDARY TAXES 356	REASON CODE 236	PRIOR TAX RATE 310	CURRENT EFFECTIVE DATE 304	PRIOR EFFECTIVE DATE 306	MAXIMUM TAX INFORMATION 316	VERIFICATION STATUS 260	FLAGS 314

Fig. 5A

241

TRANSACTION IDENTIFIER 271	REASON CODE 233	TAX JURISDICTION IDENTIFIER 220A	SELLER IDENTIFIER 265	PURCHASER NAME 336	SELLER NAME 261	SELLER EXEMPTION NUMBER 211	COMMODITY CODE 218	COMMODITY DESCRIPTION 215	CURRENT TAX RATE 308	EXEMPTION INDICATOR 244	SECONDARY TAXES 356	PRIOR TAX RATE 312	CURRENT EFFECTIVE DATE 304	PRIOR EFFECTIVE DATE	MAXIMUM TAX INFORMATION 316	VERIFICATION STATUS 260	FLAGS 314	PURCHASER IDENTIFIER 254	PURCHASER EXEMPTION IDENTIFIER 252

251

Fig. 5B

X.   RELATED-PROCEEDINGS APPENDIX

None